

## REMARKS

In the Final Office action<sup>1</sup>, the Examiner rejected claims 1-11 and 17-20 under 35 U.S.C. § 103(a) as being unpatentable over U.S. Patent 5,694,187 to Abileah et al. ("*Abileah*") in view of U.S. Patent 5,895,106 to VanderPloeg et al. ("*VanderPloeg*"). The Examiner also rejected claims 12-15 under 35 U.S.C. § 103(a) as unpatentable under *Abileah* in view of *VanderPloeg*, and in further view of U.S. Patent 5,646,703 to Kamada et al. ("*Kamada*"). Furthermore, the Examiner rejected claims 16 and 21 under 35 U.S.C. § 103(a) in view of *Abileah*, *VanderPloeg*, and in further view of U.S. Patent 6,630,973 to Matsuoka et al. ("*Matsuoka*").

By this Amendment, Applicants amend claims 1, 9-13, and 16 and cancel claim 8 without prejudice or disclaimer. Claims 1 and 19 are independent claims. Claim 1, as amended, incorporates subject matter from claim 8 as originally filed.

Applicants respectfully traverse the rejection of claims 1-11 and 17-20 under 35 U.S.C. § 103(a).

A *prima facie* case of obviousness has not been established because, among other things, neither *Abileah* nor *VanderPloeg*, taken alone or in any reasonable combination, teaches or suggests each and every element of Applicants' claims.

For example, independent claim 1 recites, *inter alia*, an optical compensation sheet comprising at least one support and at least two optically anisotropic layers each formed by orienting an optically anisotropic compound, the orientation direction in the optically anisotropic layer plane of the optically anisotropic compound in the two

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<sup>1</sup> The Office Action contains a number of statements reflecting characterizations of the related art and the claims. Regardless of whether any such statement is identified herein, Applicants decline to automatically subscribe to any statement or characterization in the Office Action.

optically anisotropic layers intersecting each other at an angle of from 80 to 100 degrees.

*Abileah* does not disclose the claimed optical compensation sheet. On page 3 of the Office action, the Examiner states:

*Abileah* teaches and discloses an LCD including a negative biaxial retarder on each side of a liquid crystal layer (entire patent) and a plurality of retarders. *Abileah* teaches that different types of retardation films (negative uniaxial, positive or negative biaxial) may be used in the invention (Column 14, lines 13-18).

*Abileah* however fails to teach the claimed optical compensation sheet, comprised of at least two optically anisotropic layers and a support, wherein there is an angle of from 80 to 100 degrees between the orientation directions of the two optically anisotropic layers. *Abileah* discloses front and rear retarders and an angle of about 90° between the front and rear retarders. Although *Abileah* discloses an LCD comprising a liquid crystal layer, *Abileah* fails to teach an optical compensation sheet comprising at least one support and at least two optically anisotropic layers as recited in claim 1; *Abileah*'s liquid crystal layer does not correspond to the claimed support.

*VanderPloeg* also fails to disclose an optical compensation sheet as recited in claim 1. *VanderPloeg* discloses, at column 5, lines 3-12, an LCD comprising first and second tilted retardation layers on the rear side of a liquid crystal layer. Each of first and second tilted retardation layers defines an azimuthal angle, and a polar or incline angle varies in at least one direction (upward or downward) through the thickness of the layer. *VanderPloeg* thus fails to disclose an optical compensation sheet comprising at least one support and at least two optically anisotropic layers, as recited in claim 1.

Independent claim 19 recites, *inter alia*, a liquid crystal display comprising a liquid crystal cell provided between a first polarizing plate and a second polarizing plate, wherein an optical compensation sheet is provided either between the first polarizing plate and the liquid crystal cell or between the second polarizing plate and the liquid crystal cell. The optical compensation sheet comprises at least two optically anisotropic layers each formed by orienting an optically anisotropic compound, and the orientation directions in the optically anisotropic layer plane of the optically anisotropic compound in the two optically anisotropic layers intersect each other at an angle of from 80 to 100 degrees.

*Abileah* does not disclose a liquid crystal display as recited in claim 19. On page 6 of the Office action, the Examiner states:

Abileah teaches and discloses an LCD including a negative biaxial retarder on each side of a liquid crystal layer (entire patent) and a plurality of retarders. Abileah teaches that different types of retardation films (negative uniaxial, positive or negative biaxial) may be used in the invention (column 14, lines 13-18).

In the LCD of *Abileah*, retarders 7 ( $R_F$ ) and 3 ( $R_R$ ) are between polarizing plates 1 ( $P_F$ ) and 9 ( $P_R$ ). As shown in figure 11(a), the retarder 7 (one retarder) is between the polarizing plate 9 and the liquid crystal layer 5, and the retarder 3 (the other retarder) is between the polarizing plate 1 and the liquid crystal layer 5.

*Abileah* fails to teach an optical compensation sheet provided between a liquid crystal layer and a polarizing plate, as recited in claim 19. In particular, *Abileah* fails to teach a liquid crystal display comprising a liquid crystal cell provided between a first polarizing plate and a second polarizing plate and an optical compensation sheet either between the first polarizing plate and the liquid crystal cell or between the second

polarizing plate and the liquid crystal cell, the optical compensation sheet comprising at least two optically anisotropic layers each formed by orienting an optically anisotropic compound.

*VanderPloeg* also fails to disclose an optical compensation sheet provided between a liquid crystal layer and a polarizing plate as recited in claim 19. *VanderPloeg* discloses, at column 5, lines 3-12, an LCD comprising first and second tilted retardation layers on the rear side of a liquid crystal layer. In the LCD of *VanderPloeg*, each of the first and second tilted retardation layers defines an azimuthal angle, and a polar or incline angle varies in at least one direction (upward or downward) through the thickness of the layer. *VanderPloeg* fails to disclose the optical compensation sheet as claimed.

Neither *Abileah* nor *VanderPloeg*, taken alone or in any reasonable combination, teaches or suggests each and every element of independent claims 1 and 19, and Applicants respectfully request that the Examiner withdraw the rejection of claims 1 and 19 under 35 U.S.C. § 103(a).

Claims 2-7, 9-11, 17, 18, and 20 depend from one of independent claims 1 and 19 and are therefore allowable for at least the same reasons as independent claims 1 and 19. In addition, each of the dependent claims may recite unique combinations that are neither taught nor suggested by prior art.

Applicants respectfully traverse the 35 U.S.C. § 103(a) rejections of claims 12-16 and 21. Claims 12-16 depend from claim 1, while claim 21 depends from independent claim 19. Applicants respectfully submit that *Kamada* and *Matsuoka* do not cure the

deficiencies of *Abileah* and *VanderPloeg*, and claims 12-16 and 21 are patentable for at least the same reasons as independent claims 1 and 19.

Applicants respectfully request that this Amendment under 37 C.F.R. § 1.116 be entered by the Examiner, placing claims 1-7 and 9-21 in condition for allowance. Applicants submit that the proposed amendments of claims 1, 9-13, and 16 do not raise new issues or necessitate the undertaking of any additional search of the art by the Examiner, since all of the elements and their relationships claimed were either earlier claimed or inherent in the claims as examined. Therefore, this Amendment should allow for immediate action by the Examiner.

Finally, Applicants submit that the entry of the amendment would place the application in better form for appeal, should the Examiner dispute the patentability of the pending claims.

In view of the foregoing remarks, Applicants submit that this claimed invention, as amended, is neither anticipated nor rendered obvious in view of the prior art references cited against this application. Applicants therefore request the entry of this Amendment, the Examiner's reconsideration and reexamination of the application, and the timely allowance of the pending claims.

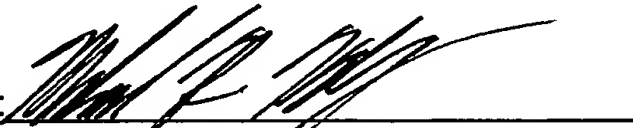
Please grant any extensions of time required to enter this response and charge any additional required fees to our deposit account 06-0916.

Respectfully submitted,

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By:

  
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